

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 02/03/12

PAGE 1

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2012-13

070 - 877

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	249	115	364	277	641
10	ATTENDING PUPILS (OCTOBER 2011)	253	98	351	258	609
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	251.0	106.5	357.5 ( 57%)	267.5 ( 43%)	625.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	14.8 (17:1)	6.7 (16:1)	17.8 (15:1)	=	39.3	/	41.0	=	.96 X	2285,767	=	1250,772	943,564
B.	GUIDANCE	0.8 (315:1)	0.3 (315:1)	1.2 (225:1)	=	2.3	/	2.0	=	1.15 X	110,336	=	72,325	54,561
C.	LIBRARIANS	0.3 (720:1)	0.1 (720:1)	0.4 (720:1)	=	0.8	/	1.0	=	.80 X	64,524	=	29,423	22,196
D.	HEALTH	0.3 (720:1)	0.1 (720:1)	0.4 (720:1)	=	0.8	/	1.5	=	.53 X	81,204	=	24,532	18,506
E.	EDUCATION TECHS	2.8 (090:1)	1.2 (090:1)	1.2 (225:1)	=	5.2	/	3.0	=	1.73 X	49,932	=	49,238	37,144
F.	LIBRARY TECHS	0.6 (450:1)	0.2 (450:1)	0.6 (450:1)	=	1.4	/	0.0	=	1.40 X	0	=	11,421	8,616
G.	CLERICAL	1.4 (180:1)	0.6 (180:1)	1.5 (180:1)	=	3.5	/	3.0	=	1.17 X	89,306	=	59,558	44,930
H.	SCHOOL ADMIN.	0.9 (275:1)	0.4 (275:1)	0.9 (284:1)	=	2.2	/	2.8	=	.79 X	209,218	=	94,211	71,071

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		13,228	9,898
B.	Supplies and Equipment	346	478		123,695	127,865
C.	Professional Development	59	59		21,093	15,783
D.	Instructional Leadership Support	24	24		8,580	6,420
E.	Co- and Extra-Curricular Student	34	114		12,155	30,495
F.	System Administration/Support	220	220		78,650	58,850
G.	Operations & Maintenance	1,013	1,204		362,148	322,070

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	261,640	197,377
B.	Education & Library Technicians	36.00%	21,837	16,474
C.	Clerical	29.00%	17,272	13,030
D.	School Administrators	14.00%	13,190	9,950

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-64,188	-48,419
16	Adjustment for Title I Revenues	-124,772	-94,126

17	TOTALS	2336,006	1866,253
18	E.P.S. RATES	6,534	6,977

**Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.**

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D E P A R T M E N T O F E D U C A T I O N  
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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	330.0	155.0	485.0		
	OCTOBER 2009	338.0	152.0	490.0		
	APRIL 2010	330.0	152.0	482.0		
	OCTOBER 2010	329.0	156.0	485.0		
	APRIL 2011	329.0	155.0	484.0		
	OCTOBER 2011	317.0	153.0	470.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	323.0 +	5.83	X	6,534.00	= 2,148,575.22
	9-12 PUPILS	154.0 +	0.00	X	6,977.00	= 1,074,458.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,977.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,534.00	= 816.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,977.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6467	208.9	X .15	X	6,534.00	= 204,742.89
	9-12 DISADVANTAGED @ .6467	99.6	X .15	X	6,977.00	= 104,236.38
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	6,534.00	= 27,442.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,977.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	323.0		X	43.00	= 13,889.00
	9-12 STUDENT ASSESSMENT	154.0		X	43.00	= 6,622.00
	K-8 TECHNOLOGY RESOURCES	323.0		X	98.00	= 31,654.00
	9-12 TECHNOLOGY RESOURCES	154.0		X	296.00	= 45,584.00
	K-2 PUPILS	126.0	X .10	X	6,534.00	= 82,328.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,740,349.44
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,628,138.95
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,628,138.95

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 02/03/12

PAGE 3

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2012-13

070 - 877

## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					401,585.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	773,905.22	X	101.10%	=	782,418.18
35	TRANSPORTATION - EPS ALLOCATION					259,426.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,443,429.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,071,568.94

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	CALAIS				
	11/01/12	ADDN/RENV ELEM AND HIGH	386,350.00	95,255.68	481,605.68
	05/01/13	ADDN/RENV ELEM AND HIGH	0.00	101,930.72	101,930.72
42	TOTAL PRINCIPAL & INTEREST		386,350.00	197,186.40	583,536.40
43	APPROVED LEASES FOR 2011-12 - CALAIS				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - CALAIS				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - CALAIS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				583,536.40
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,655,105.34

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 02/03/12

PAGE 4

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2012-13

070 - 877

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		+	DEBT ALLOCATION	=	TOWN ALLOCATION	
CALAIS	477.0	100.00%	5,655,105.34			0.00		5,655,105.34	
TOTAL	477.0							5,655,105.34	
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			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
CALAIS			182,200,000	7.690		1,401,118.00		5,655,105.34	1,401,118.00 100.00% 7.69M
TOTAL			182,200,000			1,401,118.00		5,655,105.34	1,401,118.00 100.00% 7.69M
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E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					5,655,105.34	1,401,118.00	4,253,987.34	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					5,655,105.34	1,401,118.00	4,253,987.34	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							4,253,987.34	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 24.78% STATE SHARE % = 75.22%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 24.78% STATE SHARE % = 75.22%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					5,767,315.83			

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